

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

MICROSOFT CORPORATION,

Case No. C15-369 RSM

Plaintiff,

Case No. C15-850 RSM

V.

ORDER GRANTING IN PART  
STIPULATED MOTION TO EXTEND  
TIME FOR REPLY

INTERNAL REVENUE SERVICE,

Defendant.

This matter comes before the Court on the parties' stipulated Motion to extend time for Defendant to file a Reply brief in support of its Motion for Summary Judgment. Case No. C15-369, Dkt. #71. This case, originally filed in 2015, has been plagued with delays and stipulated continuances. *See* Case No. C15-369, Dkt. #60. After stating "this will be the last extension absent a more substantial showing of good cause or the scheduling of a telephonic status conference," the Court has granted two more extensions. Most recently, the Court extended the deadline for Microsoft to file a response brief. *See* Case No. C15-369 Dkt. #65.

Now the IRS seeks to extend the deadline to file its Reply brief from July 29, 2022, to September 12, 2022. Case No. C15-369, Dkt. #71 at 2. The IRS says it needs these additional 45 days, “[g]iven the broad scope of this matter; the numerous complex issues subject to briefing; the breadth of Plaintiff’s Brief in Opposition, its declarations, and exhibits; and the

1 planned leave of both undersigned counsel for Defendant and the IRS Chief Counsel attorney  
2 assigned to this matter.” *Id.* at 1. One IRS attorney assigned to this matter is on leave the week  
3 of August 1, 2022, and another has planned leave for the last week of August. *Id.* at 3.

4 The parties have given only surface-level, conclusory reasons for this request. Vacation  
5 planned for after the deadline hardly qualifies as good cause. In any event, the IRS had the  
6 opportunity to raise this issue when they stipulated to the last set of deadlines. Admittedly, the  
7 breadth of Plaintiff’s Brief in Opposition is clear on the face of the filing, justifying more than  
8 the standard week to draft a reply brief. The Court therefore finds good cause to grant this  
9 stipulation in part.

10 Having considered the briefing from the parties and the remainder of the record, the  
11 Court hereby finds and ORDERS that the parties’ stipulated Motion to extend time for  
12 Defendant to file a Reply brief, Case No. C15-369, Dkt. #71, is GRANTED IN PART. The  
13 Court will extend the Reply deadline to **Friday, August 12, 2022**.

14 DATED this 29<sup>th</sup> day of July, 2022.

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RICARDO S. MARTINEZ  
CHIEF UNITED STATES DISTRICT JUDGE